## Exhibit 18

From: Ben-Jacob, Michael

Sent: Wednesday, September 4, 2013 8:54 AM To: 'rmarkowitz@argremgt.com'; Wells, Peter

Subject: Re: Opinion

As I mentioned to Adam (sorry, I thought he passed along the message to the group), and while we still think the transactions work, we don't think we can issue an opinion that would be of real value. We wanted to have the call to explain our thinking.

Mbj

---- Original Message -----

From: Richard Markowitz [mailto:rmarkowitz@argremgt.com]

Sent: Wednesday, September 04, 2013 08:47 AM Eastern Standard Time

To: Ben-Jacob, Michael; Wells, Peter

Subject: Re: Opinion

OK. What do we want to accomplish on this call?

Richard Markowitz Argre Management LLC 40 West 57th Street 20th Floor New York, NY 10019

Tel: (212) 247-2600 Fax: (212) 247-2753

Mobile: (917) 848-5675

On 9/4/13 8:45 AM, "Ben-Jacob, Michael" <Michael.Ben-Jacob@kayescholer.com> wrote:

>Nothing further was circulated.

>

>---- Original Message -----

>From: Richard Markowitz [mailto:rmarkowitz@argremgt.com]

>Sent: Wednesday, September 04, 2013 08:37 AM Eastern Standard Time

>To: Ben-Jacob, Michael; Wells, Peter

>Subject: Opinion

>

>If you circulated a draft when you scheduled the call for today, can >you please resend to me? All I have as an email attachment is the

>updated outline of topics that we discussed with Peter about 2 - 3 weeks ago.



> Thank you
> Richard Markowitz
>Argre Management LLC
> \* \* \* \* \*
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